

# **Agency 2020 Emergency Response Report**



**September 10, 2020**

**Department of Local Government Finance**

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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**To:** Representative Tim Brown, Chairman  
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Representative Dennis Zent, Chairman  
Interim Study Committee on Government

**From:** Wesley R. Bennett, Commissioner  
Department of Local Government Finance

**Date:** September 10, 2020

**Subject:** Agency 2020 Emergency Response Report

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This is the Department's 2020 Emergency Response Report submitted to the Interim Study Committee on Fiscal Policy, in accordance with Legislative Council Resolution 20-02. The report, prepared by the Department's Legal Division, presents an analysis of the requested information under SECTION 7 of the Legislative Council Resolution 20-02 related to the Department's response during the COVID-19 pandemic.

It is our hope that you find the information in this report useful and informative. If you have any questions about the data, or would like more information, please contact me.

Respectfully,

Wesley R. Bennett

# Agency 2020 Emergency Response Report

**September 10, 2020**

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## **Overview of the Department's Emergency Response Report**

This report presents a detailed analysis of the continued operations and services provided by the Department during the COVID-19 pandemic, as well as a summary of the Executive Orders that are related to areas of local government budgeting and property taxation. In addition to the analysis provided within this report, the Department has also added a "COVID-19 Guidance" page to its website. Any additional information can be found at:

<https://www.in.gov/dlgf/9707.htm>

As several deadlines were extended for individuals and business, the Department has also issued a summary of the relevant deadline extensions during the COVID-19 pandemic:

	<b>Original Deadline</b>	<b>Extended Deadline</b>
Exemption Application Filing Deadline – Form 136 (E.O. 20-12)	April 1, 2020	June 30, 2020
Establishment of a Fire Protection Territory (E.O. 20-12)	April 1, 2020	June 30, 2020
Establishment / Re-Establish Cumulative Fund (E.O. 20-12)	May 1, 2020	June 30, 2020
Property Tax Penalty Waiver (E.O. 20-05) <i>Property Tax Payment Deadline is May 11, 2020</i>	May 11, 2020	July 10, 2020
2020 Business Personal Property Filing (E.O. 20-23)	May 15, 2020	June 15, 2020
Enterprise Zone Deduction Application Filing Deadline – Form EZ-2 (E.O. 20-23)	May 15, 2020	June 15, 2020
Vacant Building Deduction Application Filing Deadline (E.O. 20-23)	May 15, 2020	June 15, 2020
Form CF-1/PP Filing Deadline (E.O. 20-23)	May 15, 2020	June 15, 2020
Form CF-1/VBD Filing Deadline (E.O. 20-23)	May 15, 2020	June 15, 2020
Form CF-1/Real Property Filing Deadline (E.O. 20-23)	May 15, 2020	June 15, 2020

**ITEM 1: Overview of which, if any, operations or services were reduced or suspended during the COVID-19 pandemic, including the following information:**

- (a) Whether the suspension or reduction was required by an Executive Order or an internal agency decision?**
  - (b) To the extent applicable, include citations for the laws, rules, and policies affected by or authorizing the reduction or suspension.**
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During the COVID-19 pandemic, the Department continued to provide all essential services to the public and all Department operations continued remotely. Beginning on March 25, 2020, all Department employees – except for one – began working full time remote, and one employee continued to work from the central office three (3) days a week to process mail and ensure that all remote operations proceeded smoothly. All desk phones, including the main customer service phone, was forwarded to individual employee cell phones to ensure that local official and taxpayer phone calls continued to be addressed. The Department also ensured that all essential services continued via electronic means, such as local government budget workshops and regular Department webinars.

Below are the Executive Orders that were issued during the COVID-19 pandemic that related to the areas that are generally overseen by the Department:

**EXECUTIVE ORDER 20-04 – SECTION 5**

*Public Meetings & Public Hearings*

“Public meetings conducted pursuant to Ind. Code § 5-14-1.5 et seq. should be limited to only essential matters critical to the operations of the governmental agency or entity for the duration of this public health emergency; ...”

- **IMPACT SUMMARY – PUBLIC NOTICES**

Per Executive Order 20-04 and PAC guidance, agencies can provide the notice required by the Open Door Law solely through electronic means, including posting a notice on the agency’s website or social media. Please note that this only applies to notices required by the Open Door Law (for example, the posting 48-hours before the scheduled meeting) and it does not apply to notice as required by any other statute. This does not apply to notices required to be published in accordance with Ind. Code § 5-3-1. Therefore, for hearings on the following actions, publication in the newspaper would still be required:

- (1) Fire Protection Territory Establishment (IC 36-8-19-6)
- (2) Local Income Tax Ordinance Adoption (IC 6-3.6)
- (3) Additional Appropriations (IC 6-1.1-18-5)
- (4) Cumulative Fund Establishment or Re-Establishment (IC 6-1.1-41-4; IC 6-1.1-17-16.7)

- DEPARTMENT GUIDANCE ISSUED MARCH 30, 2020:
    - [Public Meetings & Public Hearings during COVID-19 Emergency Memo](#)
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#### **EXECUTIVE ORDER 20-05 – SECTION 6(B)**

##### *Property Tax Bills & 60-Day Penalty Waiver Period*

“Property taxes remain due on May 11, 2020, however counties are to waive penalties on payments made after May 11, 2020, for a period of 60 days. This waiver does not apply to tax payments which have been escrowed by financial institutions on behalf of property taxpayers.”

- **IMPACT SUMMARY**

Since the waiver period under Executive Order 20-05 – Section 6(B) was meant to provide relief to taxpayers during the public health emergency, any penalties for late property tax payments were not imposed for sixty (60) days. This means that the normal 5% late-payment penalty only applied to any payments made after July 10, 2020, for taxpayers with no previous delinquencies. If a taxpayer had previous delinquencies, the normal 10% late-payment penalty only applied to any payment made after July 10, 2020.

The 5% and 10% penalty provisions under Ind. Code § 6-1.1-37-10 are specifically described as penalty amounts that are added to the unpaid portion of a property tax payment, and these provisions do not contemplate interest.

- DEPARTMENT GUIDANCE ISSUED MARCH 20, 2020:
    - [Executive Order on the Waiver of Penalties for Delinquent Property Tax Payments](#)
  - DEPARTMENT GUIDANCE ISSUED MAY 1, 2020:
    - [Payment of Property Taxes during Waiver Period, Executive Order 20-05](#)
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#### **EXECUTIVE ORDER 20-05 – SECTION 13(B)**

##### *Assessor-Appraiser Continuing Education Hours*

“The head of any state agency as defined by Ind. Code § 4-2-6-1(a)(2) with authority to promulgate rules is authorized to waive, suspend, or modify any existing rule of their agency where the enforcement of which would be detrimental to the public welfare during this emergency, notwithstanding the provisions of the Administrative Orders and Procedures Act (AOPA) or any law to the contrary for the duration of this Executive Order, subject to my prior approval.”

- **IMPACT SUMMARY**

As required by Ind. Code § 6-1.1-35.5-4.5 and Ind. Code § 6-1.1-35.5-8.5, the continuing education requirements for Level 1, Level 2 and Level 3 certified assessor-appraisers are outlined in 50 IAC 15-3-2 [Level 1], 50 IAC 15-3-4 [Level 2], and 50 IAC 15-3-8 [Level 3]. For each two (2) year continuing education cycle, certified Level 1 assessor-appraisers must complete thirty (30) hours of continuing education and Level 2-3 assessor-appraisers must complete forty-five (45) hours of continuing education. Given the availability of continuing education courses during the public health emergency, the Department suspended the continuing education requirements for all assessor-appraisers with a continuing education cycle ending on December 31, 2020.

The next continuing education cycle for these assessor-appraisers will still commence on January 1, 2021; however, any continuing education hours obtained after January 1, 2021, will first be applied to the number of continuing education hours that remain outstanding for the January 1, 2019 – December 31, 2020 cycle. The suspension of the continuing education requirements will only be for one (1) year and individuals with a continuing education cycle that ends December 31, 2020, must complete the required continuing education hours by December 31, 2021.

- **DEPARTMENT GUIDANCE ISSUED JULY 8, 2020:**

- [Assessor-Appraiser Continuing Education Hours](#)

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## **EXECUTIVE ORDER 20-05 – SECTION 13(C)**

### *Cash Flow Solutions*

“All state agencies as defined by Ind. Code § 4-2-6-1(a)(2) shall publish a summary of and guidance for all benefits available or modified related to any and all actions taken by departments and agencies pursuant to this Executive Order. Such publication shall, at a minimum, be posted on the state agency’s website.”

- **IMPACT SUMMARY**

As taxpayers were given a sixty (60) day reprieve from paying property taxes without penalty, local units of government were potentially going to experience cash flow issues. In accordance with Executive Order 20-05 – Section 13(C), the Department released information regarding some options available to local units experiencing cash flow issues. The guidance issued by the Department outlined information for the following options:

- (1) The Advanced Funding Program and the Interim Loan Program offered by the Indiana Bond Bank to assist local units with cash flow.
- (2) June Settlement Advances – for up to 95% of the amount to be received in the next settlement period. (IC 5-13-6-3)

- (3) Tax Anticipation Warrants or Loans in Anticipation of Expected Revenues. (IC 36-2-6)(IC 36-3-4)(IC 36-6-6)
  - (4) Emergency Loans. (IC 20-48-1-7)(IC 36-6-6-14)(IC 36-4-6-19)
  - (5) Township Borrowing. (IC 12-20-24)
  - (6) County Borrowing on Behalf of Townships. (IC 12-20-20-2)
  - DEPARTMENT GUIDANCE ISSUED MARCH 30, 2020:
    - [Supplemental Memo on Executive Order 20-05 – Cash Flow Solutions](#)
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#### **EXECUTIVE ORDER 20-09 – SECTION 4(A)**

##### *Amending Executive Order 20-04 – Public Meetings & Public Hearings*

“Open Door Law: Suspend the requirement of governing bodies of public agencies to explicitly adopt a policy for electronic participation and suspend the requirement to have any members be physically present for meeting deemed to be essential. (See Ind. Code § 5-14-1.5-3.6(c), (f), (g), & (h)). All other provisions of Ind. Code § 5-14-1.5 et seq. remain in effect. Therefore, for the duration of this public health emergency, all governing bodies may meet by videoconference or by telephone conferencing so long as a quorum of member participate and any meeting is made available to members of the public and media.”

- **IMPACT SUMMARY – PUBLIC MEETINGS**

Executive Order 20-04 – Section 5 and Executive Order 20-09 – Section 4(A) modified Ind. Code § 5-14-1.5-3.6, which permits members of a governing body of a state agency, charter schools, airport authorities, and department of aviation to participate electronically under certain circumstances. Additionally, the Executive Orders specified that a local unit (counties, cities, towns, schools, etc.) may conduct a public meeting through electronic means for the time of the statewide public health emergency without having to go through the statutory requirements for conducting a meeting electronically. Under Ind. Code § 5-14-1.5-3.5, a member of the governing body of a local unit who is not physically present at a meeting of the governing body but who participates electronically may not (unless expressly authorized by statute): (1) participate in a final action taken at the meeting; and (2) be considered present at the meeting.

Along with the Public Access Counselor, the Department issued the following guidance regarding the option for public meetings:

- (1) Postpone or cancel any public meetings that do not concern essential matters critical to government operations. Advance notice of the cancellation is not required by the Open Door Law, however, the unit should notify the news media and include notice of the cancellation on the unit’s website or social media.



(2) Utilize technology to conduct public business. This means that members of the governing body may use conference calls to conduct business; however, a quorum must be on the conference call for official business. To ensure public access, if a governing body has the capability to allow the media and members of the public to call in to a public meeting, it must do so. Livestreaming and broadcasting are also permissible, as well as providing access to the meeting through a municipal or county website or social media page.

- **IMPACT SUMMARY – PUBLIC HEARINGS**

A public hearing is distinguishable from a public meeting. Although the Open Door law grants the public the opportunity to observe meetings of public agencies, public agencies may be required by statute to hold a hearing where the public has the right to make comments regarding a particular matter. The Public Access Counselor advised that, when statute requires a public hearing be held prior to a local unit taking action, the governing body should offer some method for the public to provide comment remotely. This includes verbal comments using WebEx, Zoom, or other means. Additionally, local units were instructed that the public should also be given an opportunity to submit written comments in the days leading up to and after the public hearing.

Notice of a public hearing was still required to be published in accordance with Ind. Code § 5-3-1. Any notice provided during the public health emergency should explain that the hearing will be conducted electronically as permitted under Executive Order 20-09 and also include instruction for how members of the public can access the electronic meeting.

- **DEPARTMENT GUIDANCE ISSUED MARCH 30, 2020:**
  - [Public Meetings & Public Hearings during COVID-19 Emergency Memo](#)

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## **EXECUTIVE ORDER 20-12 – SECTION 5(A)**

### *Establishment of Fire Protection Territories*

“Suspension of the deadline for establishing a fire protection territory found under Ind. Code § 36-8-19-6 from April 1, 2020, until Tuesday, June 30, 2020.”

- **IMPACT SUMMARY**

In order to establish a fire protection territory, Ind. Code § 36-8-19-6 specifies that the legislative bodies of each unit or fire protection district that desire to become part of the proposed territory to adopt an ordinance establishing a fire protection territory after January 1 and before April 1. Before the legislative body of a unit can adopt an ordinance establishing the fire protection territory, the unit must hold a public hearing at least thirty (30) days before adopting the ordinance and hold at least one (1) additional public hearing. Executive Order 20-12 – Section 5(A) extends the deadline

for establishing a fire protection territory to June 30, 2020, for a territory that will begin operations on January 1, 2021.

- DEPARTMENT GUIDANCE ISSUED MARCH 30, 2020:
    - [Public Meetings & Public Hearings during COVID-19 Emergency Memo](#)
  - DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:
    - [COVID-19 & Executive Orders FAQ](#)
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#### **EXECUTIVE ORDER 20-12 – SECTION 5(B)**

##### *Exemption Application Deadline*

“Suspension of the deadline for submitting property tax exemption applications found under Ind. Code §§ 6-1.1-11-3 & 3.5 from April 1, 2020, until Tuesday, June 30, 2020.”

- **IMPACT SUMMARY**

Applications for an exemption must be filed before April 1 of the assessment year with the county assessor. The application must be refiled every even year, unless: (1) the exempt property is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes; (2) the property continues to meet the requirements of Ind. Code § 6-1.1-10-16 or Ind. Code § 6-1.1-10-21; and (3) an application was properly filed at least once in accordance with these statutes. Executive Order 20-12 – Section 5(B) gave taxpayers an additional ninety (90) days to submit exemption applications.

- DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:
    - [COVID-19 & Executive Orders FAQ](#)
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#### **EXECUTIVE ORDER 20-12 – SECTION 5(C)**

##### *Establishment or Re-Establishment of Cumulative Funds*

“Suspension of the deadline for establishing or re-establishing a cumulative fund found under Ind. Code § 6-1.1-41-4 and § 6-1.1-17-16.7 from May 1, 2020, until Tuesday, June 30, 2020.”

- **IMPACT SUMMARY**

A local unit that desires to create a new cumulative fund or to increase the property tax rate for an existing cumulative fund must establish or reestablish the fund. Pursuant to Ind. Code § 6-1.1-41-4 and Ind. Code § 6-1.1-17-16.7, all units seeking to establish or reestablish a cumulative must submit the following documents to the

Department: (1) Procedure Checklist; (2) Adopted Resolution/Ordinance from the Adopting Body; (3) Proofs of Notice Publication; (4) County Auditor's Certificate of No Remonstrance; and (5) Any Other Relevant Documentation. Under Executive Order 20-12 – Section 5(C), local units had until June 30, 2020, to submit proposals establishing or re-establishing a cumulative fund to the Department.

- DEPARTMENT GUIDANCE ISSUED JANUARY 29, 2020:
    - [Procedures for the Establishment & Reestablishment of Cumulative Funds](#)
  - DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:
    - [COVID-19 & Executive Orders FAQ](#)
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#### **EXECUTIVE ORDER 20-21 – SECTION 4**

##### *Special Assessments & Fees*

“For the period beginning on May 12, 2020, and lasting for 60 days, counties are to waive penalties on special assessments and fees which are included on the county's property tax bill and collected as part of the property tax payment. This waiver applies to conservancy district assessments for exceptional benefits, ditch and drain assessments, solid waste management fees, and storm water assessment fees. This waiver shall also apply to any fee or special assessment not herein described and that is imposed by a local government and paid along with the May 11, 2020 installment of property taxes.”

- **IMPACT SUMMARY**

There are several special assessments and fees that may be included in the property tax bills that are issued by the county treasurer, including: (1) ditch/drainage assessment and maintenance fees (IC 36-9-27-86); (2) solid waste management fees (IC 36-9-30)(IC 36-9-31-8); (3) storm water assessment fees (IC 8-1.5-5-7); (4) conservancy district special assessments (IC 14-33-10-1); and (5) other local fees (IC 36-1-3-5). In order to clarify what payments included with the property tax bill payments would be considered for purposes of the sixty (60) day penalty-waiver period under Executive Order 20-05 – Section 5(B), Executive Order 20-21 – Section 4 specified that any special assessment and fee payments included with the property tax bills would be subject to the waiver period.

- DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:
    - [COVID-19 & Executive Orders FAQ](#)
  - DEPARTMENT GUIDANCE ISSUED MAY 1, 2020:
    - [Payment of Property Taxes during Waiver Period, Executive Order 20-05](#)
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## **EXECUTIVE ORDER 20-23 – SECTION 1**

### *Business Personal Property Returns & Compliance Statements*

“The deadline of May 15, 2020, for submitting business personal property returns as required by Ind. Code § 6-1.1-3-1.5 is suspended and the deadline is extended until Monday, June 15, 2020. The deadline of May 15, 2020, for submitting compliance statements as required by Ind. Code §§ 6-1.1-12.1-5.1 & 5.3 is suspended and the deadline is extended until Monday, June 15, 2020...”

- **IMPACT SUMMARY**

Under Ind. Code § 6-1.1-3-1.5 business personal property returns must be filed with the township or county assessor by May 15. Additionally, Ind. Code § 6-1.1-12.1-5.1 and Ind. Code § 6-1.1-12.1-5.3 specifies that compliance statements for certain property tax abatements must be filed with the county auditor and the designating body by May 15. Taxpayers were given an additional thirty-one (31) days to file business personal property returns and compliance statements. This extension applied to all of the following personal property filings and compliance statements:

Form 102	Form 103-IT	Form 103-T
Form 103-Short	Form 103-N	Form 104
Form 103-Long	Form 103-O	Form 104-SR
Form 103-CTP	Form 103-P	Form 106
Form 103-CTP/EL	Form 103-P5	Form CF-1/PP
Form 103-EL	Form 103-SPD	Form CF-1/VBD
Form 103-ERA	Form 103-SR	Form CF-1/RP
Form 103-I	Form 103-P5/ERA	

- **DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:**
  - [COVID-19 & Executive Orders FAQ](#)

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## **EXECUTIVE ORDER 20-23 – SECTION 1**

### *Enterprise Zone Investment Deduction & Vacant Building Abatement Deduction*

“...The deadline of May 15, 2020, for submitting property tax incentive applications as required by Ind. Code §§ 6-1.1-45-10 and 6-1.1-46.2-10 is suspended and the deadline is extended until Monday, June 15, 2020.”

- **IMPACT SUMMARY**

The deadline for submitting the Enterprise Zone Investment Deduction application (IC 6-1.1-45-10) and the Vacant Building Abatement Deduction application (IC 6-1.1-46.2-10) is May 15. Under Executive Order 20-23 – Section 1, taxpayers were given an additional thirty-one (31) days to submit these applications.

- DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:
    - [COVID-19 & Executive Orders FAQ](#)
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### **EXECUTIVE ORDER 20-31 – SECTION 3**

#### *Certain Local Income Tax Deadlines*

“As the filing deadline for annual state income tax returns or amended returns has been extended to July 15, 2020, pursuant to Executive Order 20-05, the deadline for the calculation of local income tax revenue available for distribution to local governments should also be extended or adjusted accordingly. Therefore, the following deadlines are extended:

- (a) The relevant provision of Ind. Code § 6-3.6-9-5(a) is suspended to the extent necessary to extend the deadline of August 2, 2020, to September 15, 2020, for the State Budget Agency to provide estimates of the amount of local income tax revenue to be distributed to Indiana counties.
- (b) The relevant provision of Ind. Code § 6-3.6-9-5(b) is suspended to the extent necessary to extend the deadline of October 1, 2020, to October 15, 2020, for the State Budget Agency to provide certifications of the amount of local income tax revenue to be distributed to Indiana counties.
- (c) The relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return process by the Department of Revenue during the period beginning July 1, 2019, and ending August 31, 2020, when determining the amount of local income tax that is to be distributed to a county in calendar year 2021.
- (d) The relevant provision of Ind. Code § 6-3.6-9-4 is suspended to the extent necessary to authorize the State Budget Agency to include all tax revenue reported on an annual return or amended return processed by the Department of Revenue during the period beginning September 1, 2020, and ending June 30, 2021, when determining the amount of local income tax revenue that is to be distributed to a county in calendar year 2022.”

- **IMPACT SUMMARY**

Historically, the first round of the State Budget Agency certified local income tax estimates are released on August 2, which is two (2) weeks into the Department’s budget workshop season. This year, the first round of State Budget Agency certified local income tax estimates will not be available until the budget workshop season has ended. In order to provide a consistent approximation of the local income tax figures to all political subdivisions, the Department will be releasing a local income tax amount that will be used during the budget workshops.

The approximations are calculated using three (3) principles:

- (1) Local income tax amounts are based on ninety percent (90%) of the 2020 County Certified Totals.

- (2) Local income tax allocations are based on the 2021 values for each unit.
- (3) Local income tax allocation have been adjusted to account for legislative changes found in HEA 11130-2020.

Ultimately, the Department used the current allocation values for each unit along with the ninety percent (90%) total of last year's local income tax totals for each county. The Department stressed that these values are not based on the 2019 earnings or the 2020 processed collections and therefore do not represent a 2021 COVID-19 adjusted figure for each unit. As in previous years, local units may choose to use the Department's local income tax approximation or the local unit may use an internally calculated local income tax estimate that is determined with developing budgets.

- DEPARTMENT GUIDANCE ISSUED JUNE 8, 2020:
  - [Executive Order on the Extension of Certain Local Income Tax Deadlines](#)
- DEPARTMENT GUIDANCE ISSUED APRIL 30, 2020:
  - [2021 Local Income Tax Estimates](#)

**ITEM 2: Overview on preparation to address future emergencies and recovery from emergencies based on the state agency's experience with the COVID-19 pandemic. To the extent applicable, include citations for the laws, rules, and policies that are affected by or authorize the preparations.**

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During the COVID-19 pandemic, the Department has identified a few operational and administrative procedures that can be clarified or enhanced in order to prepare for any future emergencies. The following items have been identified by the Department's executive staff for further development to prepare for any future emergency:

**OPERATIONS – STANDARD OPERATING PROCEDURES**

- The Department has worked to ensure that all standard operating procedures have been reviewed and updated as necessary to accommodate virtual and work-from-home protocols. Additionally, the Department continues to have weekly – and at times daily – communications with other state agencies, including the State Board of Accounts, the Department of Revenue, and the Public Access Counselor.

**REMOTE WORK CAPABILITIES**

- During the initial months of the COVID-19 pandemic, a majority of the Department's employees worked remotely. In an effort to support those employees working remotely and to ensure that operations continued without interruption, the Department coordinated with staff members to verify that the following issues were addressed:
  - (1) Verification that all employees had access to the state's VPN connection;
  - (2) Instructions for email, VPN connections, and accessed to the Department's shared drives were available;
  - (3) Necessary equipment and technology accessories were in place to conduct remote work; and
  - (4) Call forwarding technology was utilized appropriately – i.e. desk phones properly forwarded to cell phone.

By ensuring that the necessary remote work capabilities are in place, the Department is adequately prepared for any future emergency that may result in the shutdown of the central office.

**WORK-FROM-HOME OPTIONS**

- In addition to confirming the necessary equipment and procedures were in place for remote work, the Department also worked to ensure that employees stayed connected to both their division director and the executive team. Each division within the Department held a weekly video conference call with division team members to discuss status updates and ongoing operations. Additionally, the Department continues to have an all-staff video conference call at least once a month to discuss department updates, upcoming deadlines, and any staff concerns.

**ITEM 3: Recommendations, if any, for legislation that may be needed to help ensure the agency is prepared to address future emergencies.**

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At this time, the Department does not have any recommendations for legislation to help ensure the agency is prepared to address future emergencies.



**ITEM 4: Recommendations, if any, for legislation to permanently repeal or modify any regulations or laws that were or are partially or fully suspended due to the COVID-19 pandemic.**

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At this time, the Department does not have any recommendations for legislation to permanently repeal or modify any regulations or laws that were or are partially or fully suspended due to the COVID-19 pandemic.